

# *The Commonwealth of Massachusetts*

## *Department of Revenue*

*Leverett Saltonstall Building,*

*100 Cambridge Street, Boston 02201*

L. JOYCE HAMPERS  
COMMISSIONER

October 21, 1980

Your client rents a number of fully-equipped house-keeping apartments in Provincetown to vacationers for varying lengths of stay, some in excess of 90 days. The owner provides tenants with year round linen service and with complete maid service during the summer months. You inquire whether the transfer of occupancy of these house-keeping units is subject to the room occupancy excise under General Laws Chapter 64G

Section 1 of General Laws Chapter 64G defines a motel as:

"...any building or a portion of a building, other than a hotel or lodging house, in which persons are lodged for hire with or without meals and which is licensed or required to be licensed under the provisions of section thirty-two B of chapter one hundred and forty or is a private club";

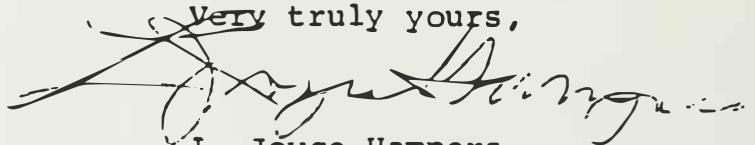
and a lodging house as:

"...a house where lodgings are let to five or more persons not within the second degree of kindred to the person conducting it, licensed or required to be licensed under section twenty-three of chapter one hundred and forty."

October 21, 1980

Based on the foregoing it is ruled that the transfer of occupancy of these housekeeping units, both during the summer and at other times of the year, is subject to the room occupancy excise under General Laws Chapter 64G. The excise is imposed upon the consideration paid for the first 90 days of occupancy by each occupant.

~~Very~~ truly yours,

A handwritten signature in dark ink, appearing to read "L. Joyce Hampers", written over the typed name.

L. Joyce Hampers  
Commissioner of Revenue

LJH:DMH:mf